

OFFICIAL BUSINESS

(PLEASE TYPE OR PRINT WITH BALL POINT PEN)

If yes, effective date:

Nc

if incorrect or blank, enter correct number:

Taxable Wage Base:

[illegible]14 NET REMITTANCE DUE

P. O. BOX 303159

When completed, remove pink copy for your records and

TEAR OFF 

INSTRUCTIONS FOR COMPLETING QUARTERLY WAGE AND CONTRIBUTION REPORT FORMS

- Note:** All employers subject to the Virgin Islands Unemployment Insurance Act are required to complete this report and return it with remittance due on or before the last of the month following the close of the pertinent calendar quarter.
- The report must be filed even if no remittance is due. If you had employees during the quarter, write "No Employees" and provide an explanation such as "Closed Temporarily" or "Out of Business". Failure to file report will result in a penalty charge.
- If you have been assigned more than one account number by the V.I. Unemployment Insurance Service, do not combine reports. File separately for each account number.
- For Your Protection:** If you have sold or dissolved your business or changed business addresses during the quarter, complete the NOTICE OF CHANGE in the upper left section of this report.
- Items 1,2,3** Enter for each employee, his or her Social Security Number, name and total wages paid during the quarter. "Total Wages" must include commissions, bonuses, special cash payments and gratuities if reported to the employer by the employee. Wages paid for casual labor are taxable under the V.I. Code, Title 24. DO NOT include wage adjustments for a previous quarter. If adjustments are required, please contact the Agency.
- Item 4:** Enter taxable wages paid to each employee during the quarter. This is the same as the amount in Item 3 until the taxable wage limit has been reported for the calendar year for each employee. (See top right of form for pre-printed taxable wage base).
- Item 5-A:** Enter specific job title (e.g., security guard; hotel clerk; tax attorney; etc.)
- Item 5-B:** Enter regular rate of pay, exclusive of overtime.
- Item 5-C:** Enter one of the following code numbers: (1) per hour; (2) per week; (3) bi-weekly; (4) semi-monthly; (5) per month; (6) per year.
- Item 5-D:** Enter total hours worked for which pay was received during the quarter.
- Item 5-E:** Enter one of the following code numbers: (1) U.S. Citizen; (2) Noncitizen with Permanent Residence I.D. Card issued by U.S.I.N.S.; (3) Alien holding temporary or indefinite work permit.
- Item 5-F:** Enter (1) for male or (2) for female.
- Item 5-G:** Enter approximate age.
- Item 6-A** Enter the Sum of Total Wages paid during the quarter to all employees listed on this page.
- Item 6-B** Enter the Sum of Taxable Wages paid during the quarter to all employees listed on this page.
- 7-A & 7-B** Totals of Total Wages must be shown for each page of payroll. CAUTION: If a substitute form is issued, list information in the same order as it appears on the report (VIUIS -2). ENTER YOUR NAME AND V.I.U.I. ACCOUNT NUMBER on each page of the payroll report.
- Item 8** Multiply taxable wages (Item 7-B) by your contribution rate shown at the top right of the report.
- Item 9** Enter late payment interest of 0.75% per month
- Item 10** Enter penalty of \$5 per month, up to \$60 per year if the report is filed after DUE DATE.
- Item 11** Enter amount shown on any Debit Memorandum received for underpayments in earlier quarters and not paid by the date of this filing. Add interest if payment is made 30 days later than the month of the Debit Memorandum. (Attach Copy of Debit Memorandum.)
- Item 12** Enter Sum of Items 8 through 11.
- Item 13** Enter amount shown on any Credit Memorandum received for overpayment for which you have not taken credit at the date of filing this report. (Attach Copy of Credit Memorandum.)
- Item 14** Enter amount due for the quarter. (Item 12 minus Item 13) MAKE CHECK PAYABLE TO: EMPLOYMENT SECURITY AGENCY. WRITE YOUR V.I.U.I. EMPLOYER ACCOUNT NUMBER ON YOUR CHECK.
- Item 15** Enter Page number.
- Item 16** Enter number of payroll pages submitted in this report.
- Item 17** Check if data is transmitted on computer tape.
- Item 18** Enter the total number of employees listed on all pages of this report.
- Item 19** Enter the number of full and part-time employees who worked or received pay for any part of the pay period which included the 12th of the month.
- Item 20** If Yes, you are REQUIRED to complete the MULTI-ESTABLISHMENT REPORT, VIUIS-2-B.
- Item 21** Signature and date of completion.